

REAL PROPERTY ASSESSMENT DIVISION
DEPARTMENT OF BUDGET AND FISCAL SERVICES
CITY AND COUNTY OF HONOLULU

CLAIM FOR EXEMPTION

Exemption is hereby claimed from Real Property Taxation under:

- ☐ Chap. 8-10.7 ROH. Hansen's Disease Sufferer (File 2 copies)*
☐ Chap. 8-10.8 ROH. Blind, Deaf or Totally Disabled (File 2 copies)*

* This exemption is in addition to the regular home exemption.
To obtain the regular home exemption, you must file a claim on Form P-3.

Taxpayer's name _____ Home Address _____
Taxpayer's signature _____ Date _____
Claim received by: _____ Date _____
Assessor

(For Official Use)

TEN # _____
BLDG. # _____
BLDG. # _____
BLDG. % _____
LAND % _____

TAX KEY

Z	S	PLAT	PARCEL	HPR

Apt. No. _____

(To be filled in by the Veterans Administration for totally disabled veterans)

I hereby certify total service connected disability for this claimant as of October 1, _____

Veterans Administration Claim Number _____

Date _____

Name _____ Title _____

Effective _____ Tax Year

MAILING ADDRESS:

Real Property Assessment Division
Department of Budget and Fiscal Services
842 Bethel Street, Bsmnt
Honolulu, Hawaii 96813

INSTRUCTIONS FOR FILING DISABILITY EXEMPTION FORMS

You can file for disability within all counties that you own property. Contact the Real Property Assessment Division for information.

1. File the IMPAIRED SIGHT, HEARING, OR TOTALLY DISABLED exemption form in duplicate.
2. Fill in the parcel ID for your property.
3. Print your name.
4. Print your address, complete with zip code.
5. SIGNATURE from the person claiming the disabled exemption.
6. DEADLINE, on or before SEPTEMBER 30 *PRECEDING* the tax year for which such exemption is claimed and the exemption will be effective for the next assessment year and tax year.
7. Include a SELF ADDRESSED STAMPED ENVELOPE to have your receipted copy returned to you.

MEDICAL FORM: ORIGINAL FORM TO STATE TAX OFFICE, GIVE REAL PROPERTY A PHOTOCOPY.

1. PHYSICIAN'S CERTIFIED REPORT* (form N-172 or N-857) must be COMPLETED AND CERTIFIED BY YOUR PHYSICIAN. Your physician determines whether you qualify for the IMPAIRED SIGHT, HEARING, or PHYSICALLY DISABILITY.

2. DEADLINE for the P-6 (DISABILITY EXEMPTION FORM) and CERTIFIED MEDICAL FORM is on or before SEPTEMBER 30 *PRECEDING* the tax year for which such exemption is claimed.

3. DISABILITY EXEMPTION can also be used if you file a HAWAII STATE INCOME TAX RETURN, REAL PROPERTY TAX RETURN OR HAVE A GENERAL EXCISE LICENSE.

* Note: The N-172 can be substituted with the N-857 to qualify for RPAD exemption. The State Department of Taxation accepts only the N-172 form for "impaired sight, hearing, or totally disability claims."

FORM

N-172

(REV. 2001)

STATE OF HAWAII — DEPARTMENT OF TAXATION

**Claim for Tax Exemption by Person with Impaired Sight
or Hearing or by Totally Disabled Person and Physician's Certification**

Part I Claim for tax exemption

INDIVIDUAL:

Name of Individual

Individual's Social Security No.

Spouse's Social Security No.

Street Address of Individual

City, State & ZIP Code

being (check applicable category)

- ☐ A person who is **blind** as defined in sec. 235-1, HRS,
- ☐ A person who is **deaf** as defined in sec. 235-1, HRS,
- ☐ A **person totally disabled** as defined in sec. 235-1, HRS,

CORPORATION:

Name of Corporation

Federal Employer I.D. No.

Street Address

City, State & ZIP Code

all of whose outstanding shares are owned by individuals who are (check
all applicable categories)

- ☐ **Blind** as defined in sec. 235-1, HRS,
- ☐ **Deaf** as defined in sec. 235-1, HRS,
- ☐ **Person totally disabled** as defined in sec. 235-1, HRS,

hereby claim the benefits provided under the General Excise Tax and/or Income Tax Laws. (Check all applicable categories and provide the information requested. See separate instructions for the definitions of blind, deaf, and person totally disabled)

- ☐ General Excise Tax (sections 237-17 and 237-24(13), HRS)

(a) License No. _____

(b) Doing Business As (DBA) _____

(c) Business Address _____

(d) Type of Business _____

(e) Individual's Percentage of Ownership: _____ ; Spouse's percentage _____

- ☐ Income Tax (section 235-54, HRS) (for individuals only)

(a) Name on tax return (if joint, show both names)

**NOTE: DISABILITY OR IMPAIRMENT MUST BE CERTIFIED BY LICENSED PHYSICIANS,
OPTOMETRISTS, ETC., ON THE BACK OF THIS FORM.**

I declare, under the penalties set forth in section 231-36, HRS, that I have examined/understand the detail contents of this claim and to the best of my knowledge and belief, it is true, correct, and complete.

IN THE CASE OF A CORPORATION, THIS FORM MUST BE SIGNED BY AN OFFICER OR DULY AUTHORIZED AGENT.

Signature

Date

Title

FORM N-172

Applicant's Name _____ Social Security number _____

Part II

Physician's or optometrist's certification. Complete only one section, even if applicant has multiple disabilities. **This form may be rejected if the appropriate section and the certification are not fully completed.** If Section A is completed, sign authorization for release of information below.

SECTION A — EYE EXAMINATION (Must be done by a qualified ophthalmologist or optometrist.)

1. Diagnosis _____
2. Vision 1) without corrective lenses: OD: _____ OS: _____ 2) with corrective lenses: OD: _____ OS: _____
3. Is this applicant's visual acuity 20/200 or worse in the better eye with corrective lenses: ☐ Yes ☐ No
4. Is the widest diameter of the field of vision less than 20 degrees? ☐ Yes ☐ No
5. Date first certifiable as legally "blind" _____
6. Should applicant be re-examined for tax purposes? ☐ Yes ☐ No If "Yes", when? _____

SECTION B — HEARING EXAMINATION (Must be done by a qualified otolaryngologist; i.e., Board-certified ear, nose & throat specialist, or (after 12/31/2001) a licensed audiologist.)

1. Diagnosis _____
2. Hearing loss (500-2000 Hertz) without aid: Right _____ Left _____ (Decibels ASA or ANSI 1969)
3. Is the applicant's average loss in speech frequencies (500-2000 Hertz) in the better ear, 82 Decibels ASA (or 92 Decibels ANSI 1969) or worse? ☐ Yes ☐ No
4. Date first certifiable as legally "deaf" _____
5. Should applicant be re-examined for tax purposes? ☐ Yes ☐ No If "Yes", when? _____

SECTION C — REPORT ON DISABILITY (Must be done by physicians as described in the definition for "person totally disabled" under section 235-1, Hawaii Revised Statutes.)

1. Diagnosis _____
2. Date individual became under your care? _____ Date individual first disabled or unable to work? _____
3. Is the individual totally disabled, either physically or mentally? ☐ Yes ☐ No
4. Is the disability permanent? (See "Person totally disabled" under Definitions in separate instructions.)
☐ Yes What is the effective date of disability? _____
☐ No When should individual be re-examined to determine extent of disability? _____
5. Is the individual able to engage in any substantial gainful business or occupation? (See "Person totally disabled" under Definitions in separate instructions.) ☐ Yes ☐ No
6. Pertinent symptoms or findings that preclude the individual's ability to engage in gainful work. _____

CERTIFICATION BY PHYSICIAN, OPTOMETRIST, ETC.

I hereby certify that the above applicant conforms to the State definition of "Blind", "Deaf", or "Totally Disabled". Sign this certification only if the applicant meets the applicable definition.

Date of certification _____ Signature of Qualified Person As Described Above _____

Professional License Number _____ Date License Expires _____ Print name of Qualified Person As Described Above _____

State/Other Licensing Authority _____ Address of Qualified Person As Described Above _____

AUTHORIZATION FOR RELEASE OF INFORMATION BY BLIND APPLICANT

I hereby authorize the Department of Taxation, State of Hawaii, to release my name, social security number, address, information on my eye condition and certification of my legal blindness as stated on tax Form N-172, to Ho'opono Services for the Blind Branch, Department of Human Services, State of Hawaii. The purposes of sharing this information are to maintain a State register of persons who are legally blind as mandated by section 347-6, Hawaii Revised Statutes, and to apprise me of services available from Ho'opono Services for the Blind.

Print Full Name of Blind Applicant _____ Date _____ Address of Blind Applicant _____

Signature of Blind Applicant or witnessed X. If signed X used, two witnesses must sign _____ Social Security Number of Blind Applicant _____

Witness #1 - Signature, If X used. _____ Witness #2 - Signature, If X used. _____

INSTRUCTIONS
FORM N-172
(2001)

STATE OF HAWAII — DEPARTMENT OF TAXATION
INSTRUCTIONS FOR FORM N-172
CLAIM FOR TAX EXEMPTION BY PERSON WITH IMPAIRED SIGHT
OR HEARING OR BY TOTALLY DISABLED PERSON
AND PHYSICIAN'S CERTIFICATION

GENERAL INSTRUCTIONS

Purpose of Form N-172 — Use Part I of Form N-172 to notify the Department of Taxation that you qualify to claim the special exemptions for persons with impaired sight or hearing or persons who are totally disabled. Part II of Form N-172 is used to certify blindness, deafness, or disability for tax purposes. Copies of Form N-172 should be retained by the taxpayer claiming the exemption and the physician, optometrist, etc., certifying the blindness, deafness, or disability. For real property tax purposes, contact the Real Property Assessment Division of the county in which the property is located.

Telephone Service for the Hearing Impaired — Telephone service for the hearing impaired (TDD/TTY) is available through either the Taxpayer Services Branch at (808) 587-1418 or toll-free at 1-800-887-8974, or the Compliance Division at (808) 587-1419 or toll-free at 1-800-961-5369.

Applicant's Social Security Number — The Internal Revenue Service (IRS) is issuing Individual Taxpayer Identification Numbers (ITINs) to certain aliens who are required to have a U. S. taxpayer identification number but who do not have, and are not eligible to obtain, a social security number. For Hawaii income tax purposes, the ITIN issued by the IRS for these individuals must be used as the individual's identification number.

DEFINITIONS

'Blind' means a person whose central visual acuity does not exceed 20/200 in the better eye with correcting lenses, or whose visual acuity is greater than 20/200 but is accompanied by a limitation in the field of vision such that the widest diameter of the visual field subtends an angle no greater than twenty degrees.

* * *

'Deaf' means a person whose average loss in the speech frequencies (500-2000 Hertz) in the better ear is eighty-two decibels, A.S.A., or worse.

* * *

PLEASE NOTE: For purposes of impairment certification, a qualified ophthalmologist, optometrist, or otolaryngologist may be licensed to practice in any state or a commissioned medical officer in the armed forces. For tax years beginning after December 31, 2001, hearing impairment may be certified by an audiologist licensed under chapter 468E, Hawaii Revised Statutes (HRS).

* * *

'Person totally disabled' means a person who is totally and permanently disabled, either physically or mentally, which results in the person's inability to engage in any substantial gainful business or occupation. (Section 235-1, HRS). The disability of a person claiming to be totally disabled must be certified to in a three step process. First, there must be a medical determination that the person is totally disabled, either physically or mentally. Second, the disability must be permanent. This means that at the time of certification the disability can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months. The 12 month requirement is inapplicable when the disability is determined to be a terminal state or where it does actually result in death. Third, there must be a determination that the permanent and

total disability results in the person's inability to engage in any substantial gainful business or occupation. Substantial gainful business or occupation shall be determined by the measure of a totally and permanently disabled person's earned income. It shall be presumed that an individual whose earned income is greater than \$30,000 for the taxable year is engaged in a substantial gainful business or occupation.

The disability shall be certified to by a physician licensed under chapter 453 or 460, or both, (2) a qualified out-of-state physician who is currently licensed to practice in the state in which the physician resides, or (3) a commissioned medical officer in the United States Army, Navy, Marine Corps, or Public Health Service, engaged in the discharge of one's official duty. Certification shall be on forms prescribed by the Department of Taxation. (Section 235-1, HRS). See Tax Information Releases No. 89-3 and 94-2 for more information.

HOW AND WHERE TO FILE

Submit the original and one copy of Form N-172 to the Department of Taxation in the district you are required to file your return. The addresses of the district offices are as follows:

Oahu District Office

P. O. Box 259
Honolulu, Hawaii 96809-0259

Telephone: (808) 587-4242

Maui District Office

P. O. Box 1169
Wailuku, Hawaii 96793-6169

Telephone: (808) 984-8500

Hawaii District Office

P. O. Box 833
Hilo, Hawaii 96721-0833

Telephone: (808) 974-6321

Kauai District Office

3060 Eiwa St., Room 105
Lihue, Hawaii 96766-1889

Telephone: (808) 274-3456

TAX BENEFITS

For information on tax benefits provided under the General Excise Tax and/or Income Tax Laws, refer to Tax Information Release Nos. 89-3 and 94-2.